

28 (a) adopt a proposed tax rate, or, if the tax rate is not more than the certified tax rate, a
29 final tax rate for the taxing entity; and

30 (b) report the rate and levy, and submit the statement required under Section 59-2-913
31 and any other information prescribed by rules of the commission for the preparation, review,
32 and certification of the tax rate, to the county auditor of the county in which the taxing entity is
33 located.

34 (2) If the governing body of a taxing entity does not receive the taxing entity's certified
35 tax rate at least seven days prior to the date described in Subsection (1), the governing body of
36 the taxing entity shall, no later than 14 days after receiving the certified tax rate from the
37 **H→ [commission] county auditor ←H :**

38 (a) adopt a proposed tax rate, or, if the tax rate is not more than the certified tax rate, a
39 final tax rate for the taxing entity; and

40 (b) comply with the requirements of Subsection (1)(b).

41 [~~2~~] (3) (a) If the governing body of [~~any~~] a taxing entity fails to comply with
42 Subsection (1) or (2), the auditor of the county in which the taxing entity is located shall notify
43 the taxing entity by certified mail of the deficiency and forward all available documentation to
44 the commission.

45 (b) Upon receipt of the notice and documentation from the county auditor under
46 Subsection [~~2~~] (3)(a), the commission shall hold a hearing on the matter and certify an
47 appropriate tax rate.

48 Section 2. **Retrospective operation.**

49 This bill has retrospective operation to January 1, 2013.

Legislative Review Note
as of 1-22-13 10:37 AM

Office of Legislative Research and General Counsel